

UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

BARBARA DELUCA, DREW R. NAYLOR,  
PEGGY ROLLO, PETER BEDDIA,  
MICHAEL OLES, ROBERT (BOB) RICCI,  
and JAMES STAPLES, as Trustee of the 616  
MOVED TRUST, on behalf of themselves  
and other similarly situated limited partners,

*Plaintiffs,*

-v-

GPB HOLDINGS, LP, GPB AUTOMOTIVE  
PORTFOLIO, LP, GPB HOLDINGS II, LP,  
GPB WASTE MANAGEMENT, LP, GPB  
CAPITAL HOLDINGS, LLC, DAVID  
GENTILE, JEFFREY LASH, MACRINA  
KGIL (a/k/a MINCHUNG KGIL), CROWE  
LLP, EISNERAMPER LLP, MARGOLIN,  
WINER & EVENS LLP, RSM US LLP, and  
COHNREZNICK LLP,

*Defendants.*

Case No. 19-cv-10498-LAK-JW

Judge Lewis A. Kaplan

Magistrate Judge Jennifer E. Willis

**FIRST ADDENDUM TO PROTECTIVE ORDER**

**WHEREAS**, Plaintiffs, through their undersigned counsel, and Defendant EisnerAmper LLP, through its undersigned counsel, having agreed to the following addendum to the Protective Order entered by the Court on February 9, 2021 (Dkt. 110) (the “Protective Order”), and the Court having found that good cause exists for entry of this addendum pursuant to Federal Rule of Civil Procedure 26(c), it is hereby:

**ORDERED** that the following paragraph shall be deemed to be added and included in the Protective Order:

24. Highly Confidential Information Designated By The Current Independent Auditor for Certain GPB Entities.

- a) Designation Criteria. As used in this Order, “Highly Confidential” or “Highly Confidential Information” means Documents designated by EisnerAmper LLP (“EisnerAmper”) as “HIGHLY CONFIDENTIAL – SUBJECT TO PROTECTIVE ORDER” that EisnerAmper reasonably and in good faith believes (i) contain Confidential information relating to any audit(s) for which EisnerAmper has been engaged by GPB Capital Holdings, LLC and/or any of GPB Capital Holdings, LLC’s limited partnerships (together, the “GPB Entities”), and (ii) are of a particularly confidential nature such that their disclosure to the GPB Entities or to any officers, employees, or other individuals employed by or affiliated with any of the GPB Entities could potentially affect, or could be perceived as potentially affecting, EisnerAmper’s ability to comply with applicable auditing standards or independence pursuant to Rule 2-01(b) of Regulation S-X, 17 C.F.R. § 210.2-01(b), in light of EisnerAmper’s role as the current independent auditor for certain of the GPB Entities. Designation of Documents as “Highly Confidential Information” shall not be deemed to be an admission that disclosure of such documents to any person or entity in fact affects, would affect, or is or would be perceived as potentially affecting EisnerAmper’s ability to comply with applicable auditing standards or independence.
  
- b) Disclosure to Qualified Persons. Highly Confidential Information shall not be disclosed or made available by the receiving party to persons other than:
  - i. the persons listed in Paragraph 7 of the Protective Order, except that Highly Confidential Information shall not be disclosed to any GPB Entity or to any officer, employee, or individual employed by or affiliated with any of the GPB Entities; and
  
  - ii. such other person or persons as necessary to comply with applicable law, rules or regulations, or court orders, *provided* that if a disclosure is compelled by law, rules or regulations, or court order, the receiving party will notify the producing party as promptly as practicable before making such disclosure, and the receiving party shall seek a protective order or confidential treatment of such information or cooperate with the producing party to protect the information.

For the avoidance of doubt, while the provisions in this section prohibit the disclosure of Highly Confidential Information to any GPB Entity or to any officer, employee, or individual employed by or affiliated with any of the GPB Entities, they do not prohibit the disclosure of Highly Confidential Information to outside counsel in this action for any GPB Entity, or to outside counsel in this action for any officer, employee, or individual employed by or affiliated with any of the GPB Entities.

- c) Marking of Highly Confidential Documents. Information provided in this litigation may be designated by EisnerAmper as Highly Confidential by marking each page of the documents so designated with a stamp indicating that the information is “Highly Confidential.” The designation should be made in a fashion or form that is conspicuous yet allows the Highly Confidential information to remain legible. In lieu of marking the

original of a document, if the original is not provided, EisnerAmper may mark the copies that are provided. Originals shall be preserved for inspection.

- d) Applicability With Other Provisions. To the extent applicable, the provisions set forth in the Protective Order (Dkt. 110) shall apply equally to Highly Confidential Information unless otherwise noted.

SO STIPULATED AND AGREED.

**GRANT & EISENHOFER P.A.**

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*Attorneys for Plaintiffs Barbara DeLuca, Drew R. Naylor, Peggy Rollo, Peter Beddia, Michael Oles, Robert (Bob) Ricci, James Staples, as Trustee of the 616 Moved Trust, and the Putative Class*

SO ORDERED.

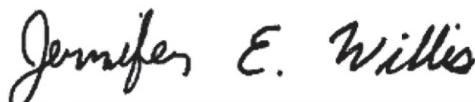
Dated: January 29, 2024  
New York, New York

**SIDLEY AUSTIN LLP**

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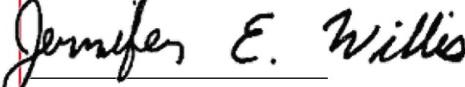
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*Counsel for Defendant EisnerAmper LLP*

  
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JENNIFER E. WILLIS  
United States Magistrate Judge

The Clerk of the Court is respectfully requested to close Dkt. No. 276.

SO ORDERED.

  
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Jennifer E. Willis  
United States Magistrate Judge

January 29, 2024